

BUDGET OFFICE

GLA #	Name	Description
510580	Student Wages	Includes University-funded and Federal Work-study student workers.
510581	Graduate Student Employment	Graduate Student Budget
605100	Postage/Freight/Shipping	Costs of postal services including stamps and registered mail. Includes monthly depart postage usage billed by Mail Services.
606115	Long Distance Telephone Service	Costs associated with long distance telephone charges. These include cellular phone toll charges.
606130	Telephone Equipment Installation	Costs associated with adding/installing telecommunication lines and equipment. These include cellular phone and pager service charges.
606145	Trunk Charges	Cost of provision of telephone lines and related equipment related to on-campus and local telephone service.
607100	Advertising	Cost of space on billboards, in newspapers, magazines, and other publications, time on radio and television, position advertising and all advertising agency fees.
608100	Subscriptions and Books	Subscriptions for periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis. Also non-library books.
609100	Memberships	Membership dues paid to organizations and associations.

610100 Printing and Duplicating Photocopying and printing charges contracted with outside vendors and printing allocated from print shop.

615100 General Travel **Travel requisition forms must be used by employees to request travel payments.** Includes transportation fare, car rental charges, mileage, per diem payments, and related expenses of travel. This account should also include the cost of moving and relocation, and conference registration.

620100 Computing and Data Processing Services Contracted computer services and data computer maintenance agreements. Includes repairs to microcomputers, mainframe, file servers, processing expenses, Internet access charges. PA Online, and Prolog charges.

620200 Minor Software Software with a unit license cost of less than **\$5,000**. Most software is not capitalized at KU. Should a unit software cost exceed **\$5,000** and the useful life or license is greater than two years, use **GAL 740000**.

625100 Professional Services Consultant fees, honoraria paid to speakers, bond reimbursements, contractor's fees and any other payments of a professional nature. Legal fees are reported separately. includes life drawing models (fine arts) and out of service training to employees of all bargaining units.

625210 Legal Services Legal Services provided by professional legal organizations and lawyers.

625225 Collection Fees Fees of agencies who work on collecting overdue accounts of the University.

625440 Cooperating Teachers Cost of public school teachers cooperating as advisors of student teachers educational experience.

630100 Maintenance & Repair Services

Non-repetitive repairs performed by other than the institutional personnel. Services may include materials and other associated expenses. Includes copier drum replacement.

630200 Contracted Services

Services provided by maintenance firms on contract, usually repair services. Includes overage charges on copier service contracts for excess copies.

630215 Contracted Personnel Services

Services provided by temporary employment agencies, usually clerical in nature.

635100 Insurance

Institutional insurance premium payments for liability, property, automobile, and other insurance premiums.

640100 Electric

Cost of distribution and provision of electrical power.

641100 Natural Gas

Cost of distribution and provision of natural gas.

642100 Heating Fuel Oil

Cost of distribution and provision of heating oil.

643100 Coal

Cost of distribution and provision of coal.

646110 Water

Cost of distribution and provision of water.

646115 Sewer

Cost of removal of sewage.

646125 Trash/Sanitation

Cost of trash removal.

650110 Rental/Operating Lease Equipment & Machinery (CPC)

Cost per copy (CPC) rental program
Use for this purpose only.

650115 Rent/Operating Lease PC/EDP Equipment

PC Leasing of campus-wide desktop personal computers. Also includes rental or lease of telecommunications equipment,

computer equipment/software and individual laptop leases.

650999 Rental/Operating Lease-Other

Includes other short term rentals such as machinery, vehicles, and buses not included in lease GLA's listed above.

650999 Rental Lease - Real Estate

Rent for leasing land, building, and structures.

655900 Other Miscellaneous Services

Nonprofessional and non-maintenance related services. Includes charges for on-campus guest housing. Any service related expense that does not belong in any other object. Includes restocking charges, royalty charges, camps/conference's linens and teleconference fees.

660100 Office Supplies

All office supplies including print cartridg

660125 Equipment (Non Capital)

All generalized equipment (not furnishings) with a unit cost of less than \$5,000. Can include office, computer, laboratory audio visual, appliances and other equipment.

660130 Furniture & Furnishings Non Capital

Minor furniture and furnishings including chairs, tables, draperies, window treatments, blinds, and other furnishings with a unit cost of less than \$5,000.

660200 Technology Related Supplies

Purchases of slides, videos, films and other AV related material. Also includes video copyright/taping license fees. Does not include blank tapes.

660400 Maintenance Supplies

Supplies used in the maintenance and repair of facilities, including hardware, hand tools, replacement parts, minor repair parts, solvents, lubes, and fasteners.

660415 Agricultural Supplies

Cost of landscaping grounds, outdoor settings including

shrubbery, turf and limited excavation with unit cost less than \$5,000- generally non-capital.

660420 Housekeeping Supplies

Supplies used in janitorial, cleaning and housekeeping applications.

660435 Motorized Equip Supplies

Supplies used in the operation and maintenance of vehicles, which includes automotive repair parts, gasoline purchases, vehicular solvents, lubes and tires.

660500 Health Services Supplies

Supplies used in the operation of Student Health Services including medical supplies.

660700 Specialized Supplies

Specialized supplies **not** classified as office supplies. These include classroom, laboratory, and other supplies not classified to another account code.

660820 Periodicals

Periodicals and journals provided in hard copy form generally provided for the library.

660835 Electronic Database Subscriptions

These are fees paid in order to access informational databases for limited periods of time per contract. The nature of these expenses is similar to subscriptions where databases are accessed and used by students and employees.

665125 Contractor Food Services

Costs associated with purchasing food. Departmental food requests to AVI must be approved by Dean or VP.

710000 Buildings

New buildings construction cost- generally used by project accounting for projects solely for new buildings such as the Science Center. Movable equipment should not be charged to this account.

720000 Building Improvements

Improvements or enhancements which extend the useful

life of the building with a unit cost equal to or over \$5,000. This include additions, roof replacement, installation of elevators replacement of central air conditioning or heating systems, installation of fire protection systems, replacement of plumbing or wiring, and other major renovations and replacements. Movable equipment should not be charged to this account.

730000 Improvements Other than Buildings

Physical changes which increase the utility of the property (exclusive of structures) with a unit cost equal to or over \$5,000. Infrastructure improvements include sewers, bridges, drainage facilities, paving, curbing, sidewalks, parking lots outdoor lighting, utility distribution systems including computer networks exterior to building. Land improvements include landscaping, fences, retaining walls, running tracks, basketball courts, tennis courts, etc . Movable equipment should not be charged to this account.

740000 Equipment & Machinery

All generalized equipment (not furnishings) with a unit cost equal to or greater than \$5,000. Includes computers equipment office, laboratory, audio visual, appliances, vehicles, tools and other academic equipment. Also, for lack of better designation, includes major software and information license agreements.

750000 Furniture & Furnishing

Office, classroom, other furniture and furnishings such as carpets with a unit cost equal to or greater than \$5,000. Some furniture is a group of attached components making up one unit and should be evaluated as such. Draperies are generally not capitalized.

760000 Library Books (Capitalized)

Only books purchased for library use which are cataloged by the library. Does not include periodicals which should be included in Periodicals account 660820.
